

Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

County Trails System was established by the Board of Supervisors and the Regional Parks Department was assigned as the steward of the County's Regional Trail Program charged with the development, operation and maintenance of regional and diversified trails throughout the County. This budget unit was established to follow compliance requirements for federal and state grant funding used in the development and construction of the trail system. Currently the Department has built seven miles of the Santa Ana River Trail. This section makes the link to Riverside County, offering users over 22 miles of contiguous trail along the Santa Ana River.

Budget at a Glance

Total Requirements	\$7,837,514
Total Sources	\$3,331,326
Fund Balance	\$4,506,188
Use of Fund Balance	\$2,149,848
Total Staff	0

San Manuel Amphitheater was established to account for lease payments received annually from the operators of the San Manuel amphitheater at Glen Helen Regional Park. Each year, the bulk of this revenue is transferred to the County general fund to fund the cost of the amphitheater's debt service payment.

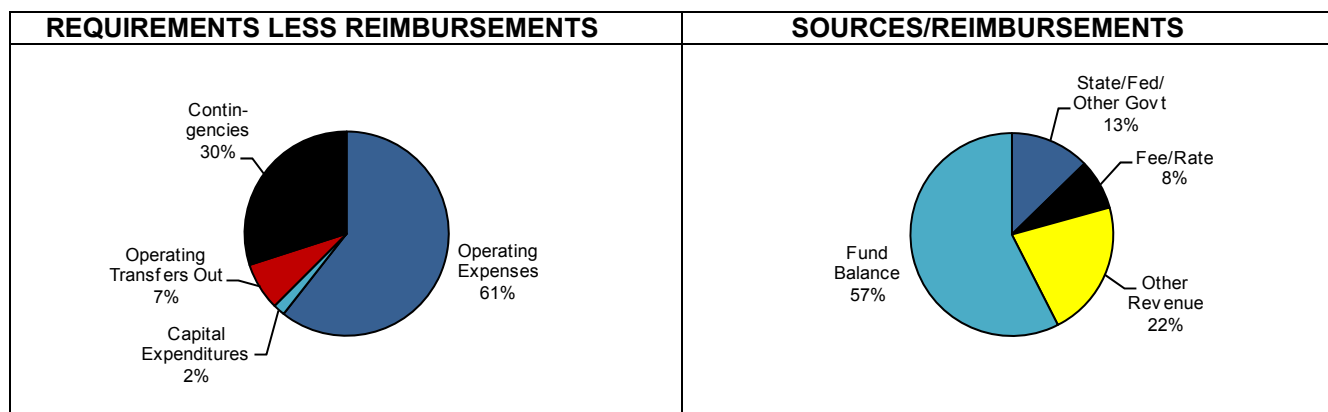
Amphitheater Improvements at Glen Helen was established to provide for improvements to the San Manuel Amphitheater at Glen Helen Regional Park. These improvements are designed to maintain the amphitheater and its facilities in their current condition in order to preserve a quality entertainment experience for its visitors. This budget unit is funded jointly by deposits from the County and the operators of the amphitheater.

Park Maintenance/Development was established to provide for the maintenance, development and emergency repairs at all regional parks. The costs associated with this budget unit are funded through an allocation of park admission fees.

Calico Ghost Town Marketing Services was established to provide separate accountability and operations of marketing services for Calico Ghost Town Regional Park. A portion of revenues from Calico Ghost Town concessionaire operations and park admission fees are used to advertise and market several special events including Calico Days, Calico Ghost Haunt, Civil War, Bluegrass in the Spring and Wild West Days.

Off-Highway Vehicle License Fee was established by Off-Highway Vehicle (OHV) "in-lieu of taxes." Fees are provided from the California State Controller's Office based on the amount of OHV recreation in the County. The state collects these fees for each OHV identification plate sold by the Department of Motor Vehicles.

2013-14 RECOMMENDED BUDGET



BUDGETED STAFFING

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2011-12 Final	2012-13 Adopted	2012-13 Modified	2013-14 Recommended					
Regular	0	0	0	0					
Limited Term	2	0	0	0					
Total	2	0	0	0					
Staffing Expenses	\$1,820	\$0	\$0	\$0					

ANALYSIS OF 2013-14 RECOMMENDED BUDGET

GROUP: Operations and Community Services
DEPARTMENT: Regional Parks
FUND: Special Revenue Funds - Consolidated

BUDGET UNIT: Various
FUNCTION: Recreations and Cultural Services
ACTIVITY: Recreation Facilities

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Estimate	2012-13 Modified Budget	2013-14 Recommended Budget	Change From 2012-13 Modified Budget
Requirements							
Staffing Expenses	71,010	80,626	1,758	0	0	0	0
Operating Expenses	1,953,720	2,889,358	2,785,782	2,285,885	6,119,083	4,763,680	(1,355,403)
Capital Expenditures	76,130	351,814	6,717	6,380	4,154,655	150,100	(4,004,555)
Contingencies	0	0	0	0	413,871	2,356,340	1,942,469
Total Exp Authority	2,100,860	3,321,798	2,794,257	2,292,265	10,687,609	7,270,120	(3,417,489)
Reimbursements	(300,000)	(25,000)	(135,600)	(185,000)	(175,000)	(25,000)	150,000
Total Appropriation	1,800,860	3,296,798	2,658,657	2,107,265	10,512,609	7,245,120	(3,267,489)
Operating Transfers Out	73,071	793,393	549,655	3,047,304	3,604,403	592,394	(3,012,009)
Total Requirements	1,873,931	4,090,191	3,208,312	5,154,569	14,117,012	7,837,514	(6,279,498)
Sources							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	998,522	2,612,227	918,473	431,028	4,879,940	993,940	(3,886,000)
Fee/Rate	777,167	944,320	778,528	547,650	680,000	630,000	(50,000)
Other Revenue	2,161,692	1,676,569	1,726,511	1,689,989	1,570,385	1,707,386	137,001
Total Revenue	3,937,381	5,233,116	3,423,512	2,668,667	7,130,325	3,331,326	(3,798,999)
Operating Transfers In	0	0	791,612	5,403	0	0	0
Total Sources	3,937,381	5,233,116	4,215,124	2,674,070	7,130,325	3,331,326	(3,798,999)
Fund Balance					6,986,687	4,506,188	(2,480,499)
Budgeted Staffing					0	0	0



DETAIL OF 2013-14 RECOMMENDED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
County Trails System (Fund RTS)	1,572,940	883,940	689,000	0
Proposition 40 Projects (Fund RKM)	286	0	286	0
San Manuel Amphitheater (Fund SGH)	1,513,879	1,403,000	110,879	0
Amphitheater Improvements at Glen Helen (Fund SGR)	581,317	28,000	553,317	0
Park Maintenance/Development (Fund SPR)	1,320,518	321,386	999,132	0
Calico Ghost Town Marketing Services (Fund SPS)	581,399	385,000	196,399	0
Off-Highway Vehicle License Fee (Fund SBY)	2,267,175	310,000	1,957,175	0
Total Special Revenue Funds	7,837,514	3,331,326	4,506,188	0

County Trails System includes operating expenses of \$1.2 million for the anticipated costs for finalizing design, environmental and acquiring trail right-of-way for Phase III (Waterman Avenue to California) and Reach "A" of Phase IV of the Santa Ana River Trail (California Street to Orange Street, Redlands; 3.5 miles). Also included is the construction of the pocket park along the Santa Ana River Trail (funded by HUD Grant of \$99,000). Sources of \$883,940 include \$559,940 in State Local Transportation Funds (SANBAG) for Phase III of the Santa Ana River Trail. State revenue of \$100,000 represents an allocation of Prop 84 grant funds from the Coastal Conservancy for the Santa Ana River Trail (Phase IV initial funding) and \$24,000 HUD Grant #L09AP15533 revenue. Grant revenue reimbursements will be contingent upon incurring project expenses first, which will create cash flow challenges for this budget unit. The Department will work with the County Administrative Office for financial assistance prior to grant contracts or construction contracts being presented to the Board of Supervisors for approval. Contingencies of \$296,606 are set aside for unanticipated expenses.

San Manuel Amphitheater includes operating expenses of \$1.5 million for payments to the County general fund for the cost of the annual debt service payment for the amphitheater (\$1.0 million), other payments of \$475,000 for payment to the Regional Parks general fund budget unit for the upkeep and management of the amphitheater (\$450,000) and to the Amphitheater Improvements at Glen Helen budget unit (\$25,000) as required per the lease agreement with the operators of the amphitheater. Contingencies of \$33,837 are budgeted as a precaution against unforeseen necessities involving the amphitheater. Sources of \$1.4 million include use of money/property as rent from the operators of the amphitheater and interest earnings. Naming rights revenues are still under negotiation with Live Nation.

Amphitheater Improvements at Glen Helen includes operating expenses of \$288,563 which represent a provision for maintaining the amphitheater to preserve quality entertainment experiences for its visitors. Contingencies of \$317,754 are set aside for unanticipated expenses. Reimbursements of \$25,000 represent the County's contribution towards improvements at the amphitheater per provisions of the lease. Sources of \$28,000 include a \$25,000 matching contribution from the operators for the amphitheater per the lease agreement.

Park Maintenance/Development includes operating expenses of \$670,418 to be used in part for ongoing upgrades and implementation of a new Point of Sale component to the camping reservation system. The balance of the requirements authority is available for emergency repairs and development for the current fiscal year as well as held for repairs and development for future years. Capital expenditures for park equipment are budgeted at \$150,100, which include a new HVAC system, CAT backhoe, John Deere gator, and a portable Boom. Replacement of heavy-equipment is part of the department's plan to rotate out all non-repairable or outdated equipment with high repair costs. Contingencies of \$457,892 are set aside for unanticipated expenses. Sources are anticipated at \$321,386 for current services representing a portion of gate entrance fees collected throughout all Regional Parks.



Calico Ghost Town Marketing Services includes requirements of \$581,399 for the costs of producing special events at the Park, advertising of Calico Ghost Town, travel, and transfers. Travel of \$14,100 is expected for participation in the annual POW-WOW International Trade Show, a crucial event in promoting Calico Ghost Town and its specialized events. Approximately 60% of the attendance at Calico Ghost Town is a result of the tours booked at this trade show. Transfers of \$30,000 to the Regional Parks general fund budget unit represent the labor cost of park staff time (outside of regular duties) to produce and assist with the set up for the special events. Sources of \$385,000 include all special event gate revenue and, as stipulated in the concession contracts, the Department also contributes a percentage of the regular day fees collected throughout the year. Use of money and property revenue of \$51,000 represents rent payments from Calico concessions, and interest earned on the fund balance.

Off-Highway Vehicle License Fee includes operating expenses of \$516,924 for enforcement, safety, trail signage, maintenance and administration of the Off-Highway Vehicle Fund (OHV) throughout the County, at Moabi Regional Park, and Calico Ghost Town. Operating transfers out of \$500,000 are programmed for Calico Ghost Town Off Highway Vehicle campground hook-ups. Contingencies of \$1,250,251 are budgeted for unforeseen future projects. Sources consist of \$310,000 that is received from the state, which is derived from vehicle registrations/licensing for use of off-highway operations in the County. The California Public Resources Code 5090.50 specifies that these funds may be used for '...planning, acquisition, development, maintenance, administration, operation, enforcement, restoration, and conservation of trails, trailheads, areas and other facilities associated with the use of off-highway motor vehicles, and programs involving off-highway motor vehicle safety or education.'

BUDGET CHANGES AND OPERATIONAL IMPACT

Consolidated Special Revenue Funds are decreasing overall requirements by approximately \$6.3 million, and sources have decreased by approximately \$3.8 million. Decreases to requirements relate to capital expenditures planned for the construction of Phase III of the Santa Ana River Trail (Waterman Avenue, San Bernardino to California Street, Redlands; 3.6 miles) that were not initiated during 2012-13 as planned due to environmental delays and were re-budgeted at a lower level for 2013-14. Decreases to sources are primarily related to the lower federal revenues intended to fund the cost of the revised Phase III for the Santa Ana River Trail.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with these budget units.

